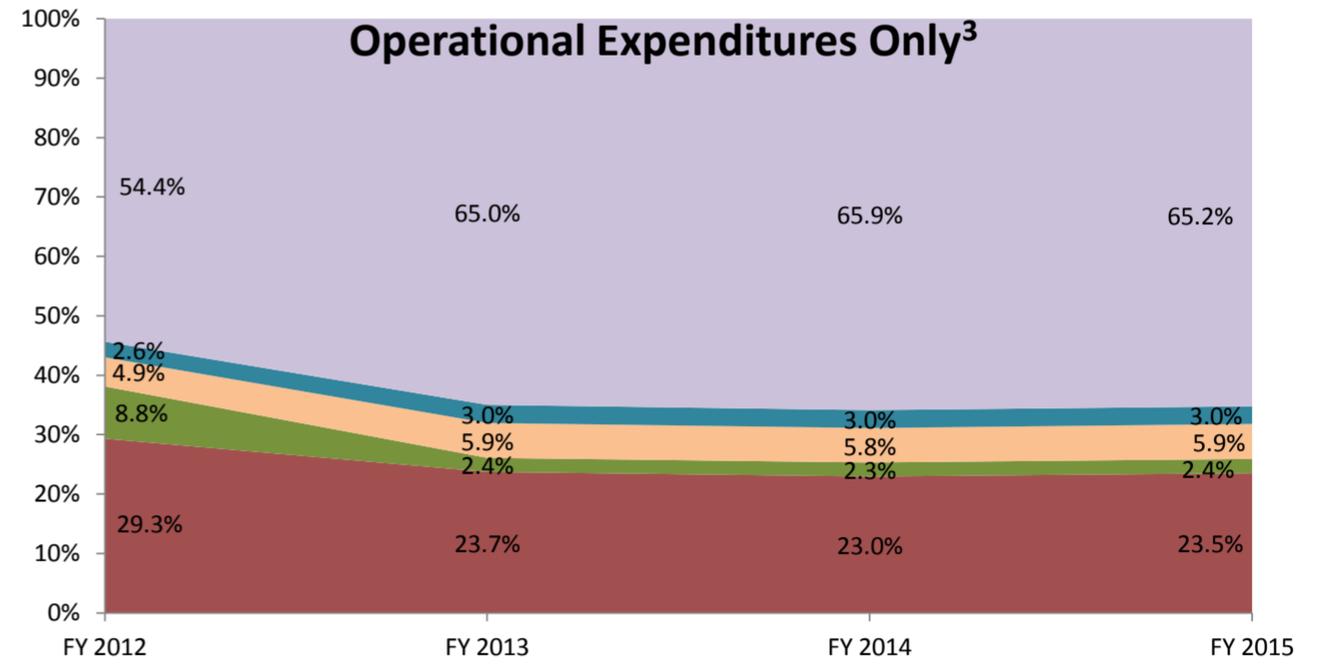
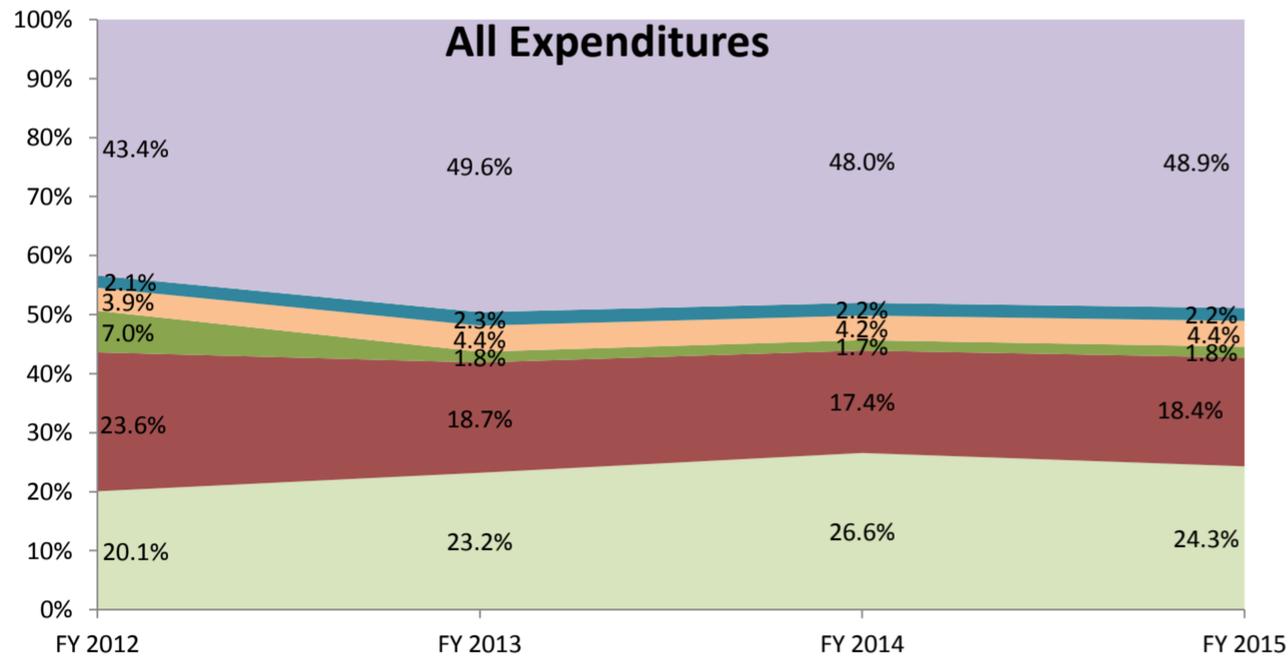


School Corporation Expenditures by Account
Biannual Financial Report Data
Middlebury Community Schools (2275)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$16,872,866	46.8%	\$18,588,549	42.9%	\$19,998,292	43.4%	\$20,523,987	49.6%	\$21,593,801	48.0%	\$21,576,100	48.9%
Student Instructional Support	\$2,273,693	6.3%	\$2,823,106	6.5%	\$2,754,536	6.0%	\$2,778,040	6.7%	\$2,848,914	6.3%	\$2,895,261	6.6%
Total	\$19,146,559	53.2%	\$21,411,655	49.4%	\$22,752,827	49.4%	\$23,302,027	56.3%	\$24,442,714	54.3%	\$24,471,361	55.4%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$9,445,264	26.2%	\$10,954,130	25.3%	\$14,095,960	30.6%	\$8,489,558	20.5%	\$8,603,977	19.1%	\$8,948,262	20.3%
Non Operational	\$7,428,969	20.6%	\$10,983,080	25.3%	\$9,254,268	20.1%	\$9,606,523	23.2%	\$11,952,369	26.6%	\$10,726,017	24.3%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$16,874,233	46.8%	\$21,937,211	50.6%	\$23,350,228	50.6%	\$18,096,081	43.7%	\$20,556,346	45.7%	\$19,674,279	44.6%

Grand Total	\$36,020,793	\$43,348,866	\$46,103,055	\$41,398,109	\$44,999,060	\$44,145,640
--------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------



- Non Operational
- Other Overhead and Operational
- Corporation Administration
- School Administration
- Other Student Instructional Support
- Student Academic Achievement

- Other Overhead and Operational
- Corporation Administration
- School Administration
- Other Student Instructional Support
- Student Academic Achievement

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Middlebury Community Schools (2275)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$13,940	\$826,134	\$961,949	\$932,317	6588.1%	12.9%	-3.1%
11100	Regular Programs	Elementary	\$4,874,377	\$6,332,851	\$7,055,556	\$6,909,999	41.8%	9.1%	-2.1%
11200	Regular Programs	Middle/Junior High	\$2,383,760	\$3,096,116	\$3,712,093	\$3,628,577	52.2%	17.2%	-2.2%
11300	Regular Programs	High School	\$2,827,697	\$3,586,550	\$3,968,960	\$4,089,375	44.6%	14.0%	3.0%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$139,412	\$147,766	\$145,023	NA	4.0%	-1.9%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$62	\$13,484	\$11,049	\$6,000	9551.0%	-55.5%	-45.7%
11620	Regular Programs	Alternative Education Programs - Middle/Junior High School	\$28,243	\$24,931	\$245,398	\$227,324	704.9%	811.8%	-7.4%
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$62,066	\$1,375	\$3,025	NA	-95.1%	120.0%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$29,932	\$32,654	\$63,055	\$66,417	121.9%	103.4%	5.3%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$56,185	\$74,148	\$36,657	\$76,554	36.3%	3.2%	108.8%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$937,868	\$1,166,080	\$1,422,399	\$1,591,082	69.6%	36.4%	11.9%
12350	Special Programs	Physical Impairment - Homebound	\$0	\$14,550	\$26,189	\$29,266	NA	101.1%	11.7%
12510	Special Programs	Culturally Different - Communication Disorders	\$0	\$5,148	\$4,529	\$269,400	NA	5132.8%	5848.7%
12520	Special Programs	Culturally Different - Compensatory	\$25,802	\$1,437	\$0	\$0	NA	NA	NA
12610	Special Programs	Learning Disability	\$0	\$1,000	\$0	\$0	NA	NA	NA
12710	Special Programs	Equal Opportunity At Risk	\$14,312	\$27,744	\$24,603	\$26,215	83.2%	-5.5%	6.6%
12810	Special Programs	Special Education Preschool	\$151,796	\$157,139	\$0	\$0	NA	NA	NA
12900	Special Programs	Other Special Programs	\$17,870	\$77,746	\$108,443	\$152,216	751.8%	95.8%	40.4%
14100	Summer School Programs	Elementary	\$0	\$3,123	\$16,740	\$0	NA	NA	NA
14200	Summer School Programs	Middle/Junior High School	\$0	\$4,574	\$0	\$5,549	NA	21.3%	NA
14300	Summer School Programs	High School	\$0	\$0	\$11,021	\$22,101	NA	NA	100.5%
15100	Enrichment Programs	Non-Credit	\$46,593	\$2,167	\$0	\$0	NA	NA	NA
16100	Remediation	Remediation Testing	\$9,585	\$34,839	\$25,846	\$25,582	166.9%	-26.6%	-1.0%
16200	Remediation	Preventive Remediation	\$23,144	\$70,570	\$9,968	\$4,757	-79.4%	-93.3%	-52.3%
17100	Pay. to Other Gov. Units in State	Transfer Tuition	\$0	\$0	\$0	\$12,312	NA	NA	NA
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$284,089	\$224,856	\$317,781	\$216,835	-23.7%	-3.6%	-31.8%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$939,632	\$1,018,789	\$1,531,089	\$1,485,295	58.1%	45.8%	-3.0%
17700	Pay. to Other Gov. Units in State	Interlocal Agreements - Other	\$21,644	\$45,011	\$40,665	\$0	NA	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$141,502	\$210,656	\$172,789	\$154,939	9.5%	-26.4%	-10.3%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$0	\$156,537	\$137,253	NA	NA	-12.3%
22220	Instruction	Library/Media Services - School Library	\$311,331	\$435,499	\$298,739	\$315,183	1.2%	-27.6%	5.5%
22230	Instruction	Library/Media Services - Audiovisual	\$27,487	\$34,351	\$28,024	\$30,166	9.7%	-12.2%	7.6%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$3,234	\$0	\$0	\$0	NA	NA	NA
22290	Instruction	Library/Media Services - Other Educational Media Services	\$0	\$8,855	\$51,324	\$52,244	NA	490.0%	1.8%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$64,658	\$79,607	\$79,823	NA	23.5%	0.3%
22360	Instruction	Instruc. Related Tech. - Network Support	\$0	\$263,994	\$412,912	\$397,661	NA	50.6%	-3.7%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$201,327	\$280,011	\$314,469	NA	56.2%	12.3%
22400	Instruction	Academic Student Assessment	\$0	\$5,009	\$10,000	\$650	NA	-87.0%	-93.5%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$20,782	\$19,752	\$17,958	NA	-13.6%	-9.1%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$294,761	\$300,299	\$340,976	\$150,532	-48.9%	-49.9%	-55.9%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$729,057	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$14,193,904	\$18,588,549	\$21,593,801	\$21,576,100	52.0%	16.1%	-0.1%
Student Instructional Support									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$0	\$4,335	\$0	\$0	NA	NA	NA
21220	Students	Guidance Services - Counseling Services	\$464,110	\$649,978	\$700,494	\$680,233	46.6%	4.7%	-2.9%
21230	Students	Guidance Services - Appraisal Services	\$0	\$4,015	\$2,160	\$3,266	NA	-18.6%	51.2%
21240	Students	Guidance Services - Information Services	\$0	\$1,370	\$0	\$0	NA	NA	NA
21340	Students	Health Services - Nurse Services	\$159,086	\$266,844	\$271,851	\$278,964	75.4%	4.5%	2.6%
21390	Students	Health Services - Other Health Services	\$7,080	\$0	\$0	\$770	-89.1%	NA	NA
21530	Students	Speech Path. & Audio. Serv. - Audiology Services	\$0	\$0	\$0	\$5,989	NA	NA	NA
24100	School Administration	Office of The Principal	\$1,222,644	\$1,896,564	\$1,874,410	\$1,926,039	57.5%	1.6%	2.8%

School Corporation Expenditures by Account
Biannual Financial Report Data
Middlebury Community Schools (2275)

Account					Percent Change					
	FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015			
Student Instructional Support Total				\$1,852,919	\$2,823,106	\$2,848,914	\$2,895,261	56.3%	2.6%	1.6%
Overhead and Operational										
23110	General Administration	Board of Education - Service Area Direction	\$19,374	\$12,972	\$13,896	\$15,027	-22.4%	15.8%	8.1%	
23150	General Administration	Board of Education - Legal Services	\$72,914	\$85,012	\$85,848	\$64,217	-11.9%	-24.5%	-25.2%	
23160	General Administration	Board of Education - Promotion Expenses	\$4,241	\$4,417	\$2,779	\$2,715	-36.0%	-38.5%	-2.3%	
23210	General Administration	Executive Administration - Office of The Superintendent	\$456,779	\$519,188	\$345,812	\$330,100	-27.7%	-36.4%	-4.5%	
25110	Central Services	Fiscal Services - Office of The Business Manager	\$9,321	\$112,029	\$122,508	\$164,817	1668.3%	47.1%	34.5%	
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$10,066	\$54,086	\$55,691	\$62,783	523.7%	16.1%	12.7%	
25150	Central Services	Fiscal Services - Payroll Services	\$0	\$59,774	\$55,065	\$63,382	NA	6.0%	15.1%	
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$1,631	\$967	\$2,027	\$0	NA	NA	NA	
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$1,442	\$5,126	\$3,145	NA	118.1%	-38.6%	
25710	Central Services	Personnel Services - Supervision of Personnel Services	\$0	\$50	\$14	\$0	NA	NA	NA	
25730	Central Services	Personnel Services - Personnel Services	\$0	\$49,256	\$65,222	\$65,392	NA	32.8%	0.3%	
25750	Central Services	Personnel Services - Health Services	\$3,847	\$0	\$5,786	\$8,996	133.9%	NA	55.5%	
25840	Central Services	Admin. Tech. Services - Systems Operations	\$0	\$19,099	\$26,834	\$25,238	NA	32.1%	-5.9%	
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$2,671,525	\$0	\$0	\$0	NA	NA	NA	
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$30,084	\$48,446	\$89,233	\$103,195	243.0%	113.0%	15.6%	
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$2,115,561	\$3,212,887	\$3,181,490	\$3,408,320	61.1%	6.1%	7.1%	
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$8,924	\$8,472	\$17,958	\$13,135	47.2%	55.0%	-26.9%	
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$419,677	\$208,709	\$220,256	\$214,873	-48.8%	3.0%	-2.4%	
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$20,501	\$8,800	\$23,369	\$10,788	-47.4%	22.6%	-53.8%	
26600	Oper. & Maint. of Plant Serv.	Security Services	\$0	\$14,550	\$29,786	\$14,380	NA	-1.2%	-51.7%	
26700	Oper. & Maint. of Plant Serv.	Insurance	\$125,998	\$2,771,590	\$176,910	\$170,925	35.7%	-93.8%	-3.4%	
26800	Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$2,345	\$25,207	\$26,688	\$26,019	1009.6%	3.2%	-2.5%	
27010	Student Transportation	Service Area Direction	\$101,412	\$136,845	\$165,583	\$171,427	69.0%	25.3%	3.5%	
27100	Student Transportation	Vehicle Operation	\$749,244	\$1,034,183	\$1,018,301	\$979,693	30.8%	-5.3%	-3.8%	
27200	Student Transportation	Monitoring Services	\$46,213	\$66,585	\$77,070	\$89,128	92.9%	33.9%	15.6%	
27300	Student Transportation	Vehicle Servicing and Maintenance	\$407,599	\$472,445	\$562,905	\$570,088	39.9%	20.7%	1.3%	
27400	Student Transportation	Purchase of School Buses	\$295,496	\$381,960	\$385,080	\$420,754	42.4%	10.2%	9.3%	
27500	Student Transportation	Insurance on Buses	\$49,601	\$35,532	\$47,638	\$48,191	-2.8%	35.6%	1.2%	
27900	Student Transportation	Other Student Transportation Services	\$60,596	\$75,580	\$70,590	\$70,956	17.1%	-6.1%	0.5%	
27910	Student Transportation	Bus Driver Training	\$3,556	\$1,374	\$2,069	\$504	-85.8%	-63.3%	-75.6%	
31100	Food Services Operations	Service Area Direction	\$161,639	\$161,587	\$124,853	\$76,915	-52.4%	-52.4%	-38.4%	
31200	Food Services Operations	Food Preparation and Dispensing	\$307,577	\$639,659	\$768,095	\$897,747	191.9%	40.3%	16.9%	
31400	Food Services Operations	Food Purchases	\$547,159	\$731,428	\$823,494	\$848,902	55.1%	16.1%	3.1%	
31900	Food Services Operations	Other Food Services	\$32,005	\$0	\$6,000	\$6,510	-79.7%	NA	8.5%	
Overhead and Operational Total			\$8,734,885	\$10,954,130	\$8,603,977	\$8,948,262	2.4%	-18.3%	4.0%	
Non Operational										
33100	Community Service Operations	Direction of Community Services	\$0	\$0	\$0	\$4,377	NA	NA	NA	
33200	Category not Specified	Community Recreation	\$8,942	\$9,268	\$145,548	(\$110,928)	-1340.6%	-1296.9%	-176.2%	
33400	Category not Specified	Athletic Coaches	\$219,974	\$499,781	\$390,386	\$468,643	113.0%	-6.2%	20.0%	
33910	Other Community Services	High School Band Uniforms	\$0	\$0	\$2,047	\$0	NA	NA	NA	
33990	Other Community Services	Other	\$2,201	\$971	\$1,901	\$0	NA	NA	NA	
43000	Category not Specified	Professional Services	\$1,059,921	\$0	\$8,050	\$22,723	-97.9%	NA	182.3%	
44000	Category not Specified	Educational Specifications Dev.	\$8,900	\$0	\$0	\$0	NA	NA	NA	
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$297,432	\$1,196,691	\$678,338	\$957,791	222.0%	-20.0%	41.2%	
45400	Building Acq., Const. and Impr.	Sports Facilities	\$3,255	\$87,511	\$55,575	\$60,723	1765.5%	-30.6%	9.3%	
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$438,726	\$499,216	\$449,895	\$521,528	18.9%	4.5%	15.9%	
46000	Category not Specified	Purchase of Moveable Equipment	\$9,028	\$0	\$0	\$0	NA	NA	NA	
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$675,915	\$234,120	\$283,903	\$236,904	-65.0%	1.2%	-16.6%	
49000	Category not Specified	Other Facilities Acq. and Construction	\$38,983	\$26,029	\$1,942,701	\$42,868	10.0%	64.7%	-97.8%	
51100	Principal on Debt	Bonds	\$1,155,615	\$290,000	\$385,000	\$805,000	-30.3%	177.6%	109.1%	

School Corporation Expenditures by Account
Biannual Financial Report Data
Middlebury Community Schools (2275)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
52100 Interest on Debt Bonds	\$0	\$183,734	\$22,270	\$16,175	NA	-91.2%	-27.4%
52200 Interest on Debt Temporary Loans	\$58,655	\$139,992	\$0	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$2,746,308	\$2,945,355	\$3,875,000	\$4,029,100	46.7%	36.8%	4.0%
53150 Lease Rental Buildings-Interest	\$417,978	\$379,645	\$1,677,106	\$3,237,413	674.5%	752.7%	93.0%
53200 Lease Rental Equipment-Principal	\$0	\$489,431	\$372,666	\$430,699	NA	-12.0%	15.6%
53250 Lease Rental Equipment-Interest	\$0	\$90,641	(\$131,186)	\$0	NA	NA	NA
53450 Lease Rental Other-Interest	\$0	\$3,707,388	\$1,712,356	\$0	NA	NA	NA
54200 Advancements and Obligations Common School Fund - Principal	\$226,859	\$193,596	\$76,875	\$0	NA	NA	NA
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$0	\$938	\$0	NA	NA	NA
59100 Other Debt Services Obligations Registrars Fee	\$6,500	\$9,713	\$3,000	\$3,000	-53.8%	-69.1%	0.0%
Non Operational Total	\$7,375,192	\$10,983,080	\$11,952,369	\$10,726,017	45.4%	-2.3%	-10.3%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$182,785	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$30,534	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$161,431	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$3,906	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$820,521	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$131,492	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$228,619	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$16,739	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$51,152	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$8,615	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$32,270	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$1,103	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$1,377,152	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$232,149	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$267,383	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$29,725	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$3,903	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$658	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$4,581	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$84	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$243,449	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$17,325	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$16,096	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$2,220	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$3,863,892	\$0	\$0	\$0	NA	NA	NA